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TO : Commissioner for Patents  
Mail Stop: Amendments

FROM : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcin, LLP

DATE : January 19, 2006

SUBJECT : U.S. Patent Applm. Serial No. 10/690,388  
for *Method and System for Improving the Contrast  
of LCD's using Circular Polarization*  
Inventor(s): Gurevich et al.  
Our Ref.: 40129/00901

NUMBER OF PAGES INCLUDING COVER : 10

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**MESSAGE:**

Please see attached.

Thank you.

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JAN 19 2006 [40129/00901]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Gurevich et al.  
Serial No. : 10/690,388  
Filed : October 21, 2003  
For : Method and System for Improving the Contrast of LCDs using  
Circular Polarization  
  
Group Art Unit : 2871  
Examiner : Zhi Qiang Qi

Mail Stop: Amendments  
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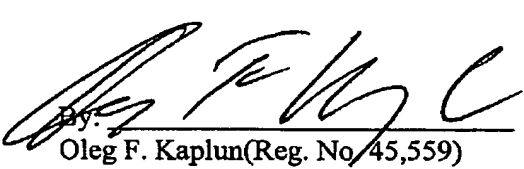
By:  Date: January 19, 2006  
Olga F. Kaplun, Reg. No. 45,559

TRANSMITTAL

In response to the Non-Final Office Action mailed October 20, 2005, please find a Response for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is authorized to charge the **Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492** any additional required fees. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: January 19, 2006

By:   
Oleg F. Kaplun (Reg. No. 45,559)

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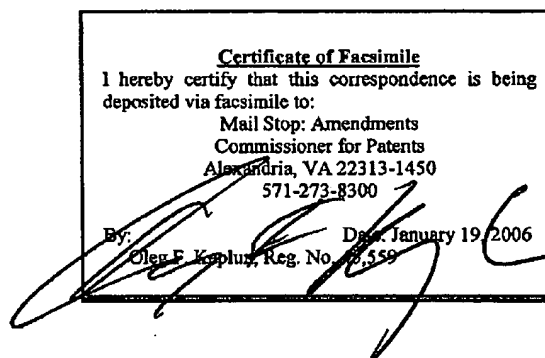
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[Signature]  
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**RESPONSE**

In response to the Non-Final Office Action mailed on October 20, 2005, please consider  
the following remarks: